IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

THURSDAY, THE 12TH APRIL 2007 / 22ND CHAITHRA 1929

WP(C).No. 7264 of 2007(M)

PETITIONER:

M/S. TROPICAL GRANITES,
ANGODE, PERUMKADAVILA, NEYYATTINKARA,
THIRUVANANTHAPURAM DISTRICT, REPRESENTED BY
ITS MANAGING PARTNER, R.SREEDHAR.

BY ADV. SRI.K.M.FIROZ

RESPONDENTS:
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1. THE ADDITIONAL SALES TAX OFFICER-II,
DEPARTMENT OF COMMERCIAL TAXES, NEYYATTINKARA.

2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, THIRUVANANTHAPURAM.

3. THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES, THIRUVANANTHAPURAM.

4. THE DEPUTY TAHSILDAR (REVENUE RECOVERY),
NEYYATTINKARA.

5. THE TAHSILDAR (RR),
REVENUE RECOVERY, NEYYATTINKARA.

6. THE COMMERCIAL TAX OFFICER,
NEYYATTINKARA.

BY GOVERNMENT PLEADER SRI.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 12/04/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C).No.7264 of 2007-M

Dated this the 12th day of April, 2007

JUDGMENT

The petitioner challenges Exts.P5 to P8 notices and also EXt.P12 revenue recovery notice. Exts.P5 and P6 relates to recovery of CST for the year 1995-96. Exts.P7 and P8 relates to recovery of tax for the year 2002-2003. When the amounts were not paid, the petitioner's property is sought to be sold. Hence, this writ petition seeking appropriate reliefs.

2. The respondents have filed a counter affidavit in which at para 8 ,it is submitted that the tax dues for the year 2002-2003 for which Exts.P7 and P8 were issued, will be pursued only after the disposal of the appeal pertaining to that year. This submission is recorded. In relation to CST for the years 1995-96 and 1996-97, fresh assessment orders Exts.R1(a) and R1 (b) have been issued. Therefore, recovery will only be for the balance amount, it is submitted. This submission is recorded. The above submissions will redress the grievances of the petitioner. If the petitioner is aggrieved by Exts.R1(a) and R1(b), it will be free to challenge them. Needless to say, in view of the above submissions, further recovery can be made only after issuing revised notices.

The Writ Petition is disposed of as above.

K.BALAKRISHNAN NAIR, JUDGE.

MS